

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

UNITED STATES OF AMERICA,

v.

*CR 10-0139SI*

EDITHA VIRAY BONIFACIO,

DEFENDANT(S).

## SUPERSEDING INDICTMENT

26 U.S.C. 7206(2) - Aiding and Assisting in Filing a False Return  
(54 counts)

26 U.S.C. § 7206(1) - Filing a False Return (2 counts)

A true bill.

*Lyndon Benjamin*  
Foreman

Filed in open court this 17 day of

*June, 2010*

*Frank Justiliano*  
FRANK JUSTILIANO

Clerk

Bail, \$

*no prison*

FILED  
2010 JUN 17 P 3:54  
RICHARD M. STANLEY  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**
 26 U.S.C. 7206(2) - Aiding and  
 Assisting in Filing a False Return  
 (54 counts)

 26 U.S.C. § 7206(1) - Filing a False  
 Return (2 counts)

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony
**PENALTY:**
 26 U.S.C. § 7206(2) - 3 yrs prison; \$250,000 fine; 1 year  
 Supervised Release, \$100 assessment

 26 U.S.C. § 7206(1) - 3 yrs prison; \$250,000 fine; 1 year  
 Supervised Release, \$100 assessment
**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
 Court, give name of court

☐ this person/proceeding is transferred from another  
 district per (circle one) FRCP 20, 21 or 40. Show  
 District

☐ this is a re prosecution of  
 charges previously dismissed  
 which were dismissed on  
 motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a  
 pending case involving this same  
 defendant

☐ prior proceedings or appearance(s)  
 before U.S. Magistrate regarding  
 this defendant were recorded under
SHOW  
DOCKET NO.MAGISTRATE  
CASE NO.

Name and Office of Person

 Furnishing Information on JOSEPH P. RUSSONIELLO  
 THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y  
 (if assigned)

THOMAS MOORE, AUSA, CHIEF, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location  
 NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO DIVISION
**DEFENDANT - U.S.**

EDITHA VIRAY BONIFACIO

DISTRICT COURT NUMBER

CR 10-0139 SI

**E-filing****DEFENDANT****IS NOT IN CUSTODY**
 1) ☐ Has not been arrested, pending outcome this proceeding.  
 If not detained give date any prior summons  
 was served on above charges

 2) ☐ Is a Fugitive

 3) ☒ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**
 4) ☐ On this charge

 5) ☐ On another conviction

 6) ☐ Awaiting trial on other  
 charges

☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of Institution

 Has detainer  
 been filed? ☐ Yes ☒ No

 If "Yes"  
 give date  
 filed
**DATE OF  
ARREST**

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

Month/Day/Year

**DATE TRANSFERRED  
TO U.S. CUSTODY**
☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☐ SUMMONS ☒ NO PROCESS\*

☐ WARRANT Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

 \*Where defendant previously apprehended on complaint, no new summons  
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

JOSEPH P. RUSSONIELLO (CSBN 44332)  
United States Attorney

FILED  
2010 JUN 17 P 3:53  
RECEIVED  
U.S. DISTRICT COURT  
SAN FRANCISCO

UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,	)	No. CR 10-0139 SI
	)	
Plaintiff,	)	<u>VIOLATIONS</u> : 26 U.S.C. 7206(2) - Aiding
v.	)	and Assisting in Filing a False Return
	)	(54 counts); 26 U.S.C. § 7206(1) - Filing
EDITHA VIRAY BONIFACIO,	)	a False Return (2 counts)
	)	
Defendant.	)	
_____		SAN FRANCISCO VENUE

SUPERSEDING INDICTMENT

The Grand Jury charges:

INTRODUCTION - DEFINITIONS

1. The Internal Revenue Service ("IRS") is an agency of the United States within the Department of the Treasury of the United States.
2. (a) The Internal Revenue Code (Title 26 of the United States Code) contains the statutes and laws of the United States concerning, among other things, tax liability.  
(b) "Federal Income Tax" refers to the tax due the United States under the Internal Revenue Code.

COUNTS ONE THROUGH ELEVEN: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant,  
EDITHA VIRAY BONIFACIO,  
a resident of Daly City, California, did willfully aid and assist in, procure, counsel, and advise the

preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for 2004, for the taxpayers specified below, which were false and fraudulent as to the material matters specified below, in that the defendant EDITHA VIRAY BONIFACIO prepared the tax returns described below containing the materially false item(s) specified below, which the defendant EDITHA VIRAY BONIFACIO then and there knew were false:

COUNT	DATE OF OFFENSE	TAXPAYER	OFFENSE
1	4/15/2005	V. Anonuevo	Form 1040A: False Exemption Claim, Section 6 False Sched. 2-Child and Dependent Care Exp.
2	4/15/2005	S. Balasbas	Form 1040: False Schedule EIC False Schedule C-EZ-Net Profit from Business False Form 2441-Child and Dependent Care Exp.
3	4/15/2005	H. Calivozo	Form 1040: False Exemption Claim, Section 6 False Schedule EIC False Form 2441-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
4	4/15/2005	A. Cardenas	Form 1040A: False Exemption Claim, Section 6 False Line 18-Student Loan Interest Deduction
5	4/15/2005	D. Fulminar	Form 1040A: False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
6	4/15/2005	W. Garcia	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
7	4/15/2005	J. Messina	Form 1040: False Schedule C-EZ-Net Profit from Business False Schedule EIC
8	4/15/2005	N. Prospero	Form 1040: False Exemption Claim, Section 6 False Line 51-Child Tax Credit False Form 2441-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
9	4/15/2005	M. Soliman	Form 1040A: False Exemption Claim, Section 6

10	4/15/2005	C. Sta Ana	Form 1040A: False Exemption Claim, Section 6 False line 33-Child tax credit False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
11	4/15/2005	M. Zapata	Form 1040A: False Sched. 2-Child and Dependent Care Exp False Form 8812-Additional Child Tax Credit.

In violation of Title 26, United States Code, Section 7206(2).

COUNTS TWELVE THROUGH TWENTY-FIVE: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant,

EDITHA VIRAY BONIFACIO,

a resident of Daly City, California, did willfully aid and assist in, procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for 2005, for the taxpayers specified below, which were false and fraudulent as to the material matters specified below, in that the defendant EDITHA VIRAY BONIFACIO prepared the tax returns described below containing the materially false item(s) specified below, which the defendant EDITHA VIRAY BONIFACIO then and there knew were false:

COUNT	DATE OF OFFENSE	TAXPAYER	OFFENSE
12	4/17/2006	V. Anonuevo	Form 1040A: False Exemption Claim, Section 6 False line 17-IRA deduction False Sched. 2-Child and Dependent Care exp. False Form 8812- Additional Child Tax Credit
13	4/17/2006	S. Balasbas	Form 1040A: False Exemption Claim, Section 6 False Line 19-Tuition and Fees Deduction False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
14	4/17/2006	E. Barrozo	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit

1	15	4/17/2006	H. Calivozo	Form 1040: False Exemption Claim, Section 6 False Schedule EIC False Form 2441-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
2	16	4/17/2006	A. Cardenas	Form 1040A: False Exemption Claim, Section 6
3	17	4/17/2006	S. Duma	Form 1040: False Exemption Claim, Section 6 False Line 33-Student Loan Interest Deduction False Schedule EIC False Form 8812-Additional Child Tax Credit False Form 2241-Child and Dependent Care Exp.
4	18	4/17/2006	D. Fulminar	1040A: False Exemption Claim, Section 6 False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
5	19	4/17/2006	W. Garcia	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
6	20	4/17/2006	J. Mesina	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Form 8812-Additional Child Tax Credit False Sched. 2-Child and Dependent Care Exp.
7	21	4/17/2006	N. Prospero	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
8	22	4/17/2006	M. Soliman	Form 1040A: False Schedule EIC
9	23	4/17/2006	C. Sta Ana	Form 1040A: False Exemption Claim, Section 6 False Line 33-Child tax credit False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
10	24	4/17/2006	C. Velasco	Form 1040A: False Exemption Claim, Section 6 False Line 17-IRA deduction False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit

25	4/17/2006	M. Zapata	Form 1040A: False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
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In violation of Title 26, United States Code, Section 7206(2).

COUNTS TWENTY 26 THROUGH FORTY-TWO: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant,  
 EDITHA VIRAY BONIFACIO,  
 a resident of Daly City, California, did willfully aid and assist in, procure, counsel, and advise the  
 preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns,  
 Forms 1040 and 1040A for 2006, for the taxpayers specified below, which were false and fraudulent as  
 to the material matters specified below, in that the defendant EDITHA VIRAY BONIFACIO prepared  
 the tax returns described below containing the materially false item(s) specified below, which the  
 defendant EDITHA VIRAY BONIFACIO then and there knew were false:

COUNT	DATE OF OFFENSE	TAXPAYER	OFFENSE
26	4/16/2007	V. Anonuevo	Form 1040A: False Exemption Claim, Section 6 False line 17-IRA deduction False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
27	4/16/2007	S. Balasbas	Form 1040A: False Exemption Claim, Section 6 False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
28	4/16/2007	E. Barrozo	Form 1040: False Exemption Claim, Section 6 False Line 33-Student Loan Interest Deduction False Form 8812-Additional Child Tax Credit
29	4/16/2007	H. Calivozo	Form 1040: False Exemption Claim, Section 6 False Line 32-IRA Deduction False Schedule EIC False Form. 2241-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
30	4/16/2007	A. Cardenas	Form 1040A: False Exemption Claim, Section 6

1	31	4/16/2007	L. Dizon	Form 1040A: False Exemption Claim, Section 6
2	32	4/16/2007	S. Duma	Form 1040A: False Exemption Claim, Section 6 False Form 8812-Additional Child Tax Credit False Form 8863-Education Credit
3	33	4/16/2007	D. Fulminar	Form 1040A: False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
4	34	4/16/2007	W. Garcia	Form 1040: False Exemption Claim, Section 6 False Line 33-Student Loan Interest Deduction False Form 8863-Education Credits False Form 8812-Child and Dependent Care Exp.
5	35	4/16/2007	L. Jakosalem	Form 1040A: False Line 17-IRA Deduction False Sched. 2-Child and Dependent Care Exp. False Form 8812-Child and Dependent Care Exp.
6	36	4/16/2007	C. Mesina	Form 1040A: False Form 8863-Education Credits False Schedule EIC
7	37	4/16/2007	J. Mesina	Form 1040A: False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
8	38	4/16/2007	N. Prospero	Form 1040A: False Exemption Claim, Section 6 False Line 17-IRA Deduction False line 33-Child tax credit False Schedule EIC False Form 8812-Additional Child Tax Credit
9	39	4/16/2007	M. Soliman	Form 1040A: False Exemption Claim, Section 6 False Line 17-IRA Deduction False Schedule EIC False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
10	40	4/16/2007	C. Sta Ana	Form 1040A: False Exemption Claim, Section 6 False Line 33-Child tax credit False Sched. 2-Child and Dependent Care Exp. False Form 8812- Additional Child Tax Credit
11	41	4/16/2007	C. Velasco	Form 1040: False Schedule EIC
12	42	4/16/2007	M. Zapata	Form 1040A: False Sched. 2-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit

In violation of Title 26, United States Code, Section 7206(2).

COUNTS FORTY-THREE THROUGH FIFTY-FOUR: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant,  
 EDITHA VIRAY BONIFACIO,  
 a resident of Daly City, California, did willfully aid and assist in, procure, counsel, and advise the  
 preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns,  
 Forms 1040 and 1040A for 2007, for the taxpayers specified below, which were false and fraudulent as  
 to the material matters specified below, in that the defendant EDITHA VIRAY BONIFACIO prepared  
 the tax returns described below containing the materially false item(s) specified below, which the  
 defendant EDITHA VIRAY BONIFACIO then and there knew were false:

COUNT	DATE OF OFFENSE	TAXPAYER	OFFENSE
43	4/15/2008	C. Aninion	Form 1040A: False Schedule EIC
44	4/15/2008	V. Anonuevo	Form 1040A: False Exemption Claim, Section 6 False Line 17-IRA Deduction. False Form 8812-Additional Child Tax Credit False Form 8863-Education Credits
45	4/15/2008	S. Balasbas	Form 1040: False Exemption Claim, Section 6 False Line 33-Student loan interest deduction False Form 8917-Tuition and Fees Deduction False Form 2441-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
46	4/15/2008	H. Calivozo	Form 1040: False Exemption Claim, Section 6 False line 32-IRA deduction False Schedule EIC False Form. 2241-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
47	4/15/2008	A. Cardenas	Form 1040A: False Exemption Claim, Section 6
48	4/15/2008	S. Duma	Form 1040: False Exemption Claim, Section 6 False Line 33-Student Loan Interest Deduction False Form 8812-Additional Child Tax Credit False Form 8863-Education Credits False Form 2441-Child and Dependent Care Exp.

49	4/15/2008	D. Fulminar	Form 1040: False Exemption Claim, Section 6 False Form 8863-Education Credits False Form 8812-Additional Child Tax Credit False Form 2441-Child and Dependent Care Exp.
50	4/15/2008	L. Jakosalem	Form 1040: False Form 2441-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
51	4/15/2008	A. Matudio	Form 1040: False Line 33-Student Interest Loan Deduction False Form 8917-Tuition and Fees Deduction False Form 2441-Dependent care Expense
52	4/15/2008	J. Mesina	Form 1040: False Line 33-Student Loan Interest Deduction False Form 8863-Education Credits False Form 2441-Child and Dependent Exp. False Form 8812-Additional Child Tax Credit
53	4/15/2008	N. Prospero	Form 1040: False Exemption Claim, Section 6 False line 33-Student loan interest deduction False Form 8863-Education Credits False Schedule EIC False Form 2441-Child and Dependent Care Exp. False Form 8812-Additional Child Tax Credit
54	4/15/2008	M. Soliman	Form 1040: False Exemption Claim, Section 6 False Schedule EIC False Form 8812-Additional Child Tax Credit False Form 2441-Child and Dependent Care Exp.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-FIVE: (26 U.S.C. § 7206(1) - Filing a False Return for Tax Year 2005)

On or about April 17, 2006, in the Northern District of California, the defendant

EDITHA VIRAY BONIFACIO,

then a resident of Daly City, California, did willfully and knowingly make and subscribe a U.S.

Individual Income Tax Return for the calendar year 2005, which was filed with the Internal Revenue Service and verified by the defendant in a written declaration that it was made under the penalties of perjury, which income tax return she did not believe to be true and correct as to every material matter in that the return failed to disclose that she was engaged in the operation of a business activity from

1 which she derived gross receipts and received income. Editha Viray Bonifacio then and there well  
 2 knew and believed that she was required by law and regulation to disclose the operation of this  
 3 business activity, the gross receipts she derived therefrom, and the income from the business activity.

4 In violation of Title 26, United States Code, Section 7206(1).

5 COUNT FIFTY-SIX: (26 U.S.C. § 7206(1) - Filing a False Return for Tax Year 2007)

6 On or about April 15, 2008, in the Northern District of California, the defendant

7 EDITHA VIRAY BONIFACIO,

8 then a resident of Daly City, California, did willfully and knowingly make and subscribe a U.S.

9 Individual Income Tax Return for the calendar year 2007, which was filed with the Internal Revenue

10 Service and verified by the defendant in a written declaration that it was made under the penalties of

11 perjury, which income tax return she did not believe to be true and correct as to every material matter

12 in that the return failed to disclose that she was engaged in the operation of a business activity from

13 which she derived gross receipts and received income. Editha Viray Bonifacio then and there well

14 knew and believed that she was required by law and regulation to disclose the operation of this

15 business activity, the gross receipts she derived therefrom, and the income from the business activity.

16 In violation of Title 26, United States Code, Section 7206(1).

17  
 18 A True Bill

19  
 20 Dated: June 17, 2010

Linda Benjamin  
 21 FOREPERSON

22 JOSEPH P. RUSSONIELLO  
 23 United States Attorney

24 Brian Stretch  
 25 BRIAN STRETCH  
 Chief, Criminal Section

26 Approved as to Form

27 AUSA: Thomas Moore

28 THOMAS MOORE